DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

1985/86 EXPENDITURE ESTIMATES

PREFACE

THIS DOCUMENT HAS BEEN PRODUCED BY THE DEPARTMENT OF FINANCE AS A DEPARTMENTAL SUPPLEMENT TO ITS PRINTED MAIN ESTIMATES. IT IS INTENDED TO PROVIDE BACKGROUND INFORMATION ON THE DEPARTMENT WHICH SHOULD COMPLEMENT THE INFORMATION ALREADY CONTAINED IN THE PRINTED MAIN ESTIMATES. IT IS HOPED THIS ADDITIONAL INFORMATION WILL ASSIST MEMBERS OF THE LEGISLATURE IN THEIR REVIEW OF THE DEPARTMENT'S ESTIMATES.

THE CONTENTS OF THIS SUPPLEMENT ARE ORGANIZED INTO THREE PARTS. THE FIRST PART PROVIDES AN OVERVIEW OF THE DEPARTMENT OF FINANCE'S 1985/86 BUDGET REQUIREMENTS. THE SECOND PART PROVIDES FINANCIAL ANALYSIS INCLUDING DETAILS OF STAFFING REQUIREMENTS AND OF EXPENDITURES. THE INFORMATION IN PART TWO IS ORGANIZED ON THE BASIS OF EXISTING MAIN APPROPRIATIONS SO THAT IT WILL PROVIDE AN EASY CROSS REFERENCE TO THE PRINTED MAIN ESTIMATES. PART THREE PROVIDES A FIVE YEAR HISTORICAL BUDGET COMPARISON.

THIS DOCUMENT HAS BEEN DEVELOPED TO ASSIST MEMBERS OF THE LEGISLATURE IN THE REVIEW OF THE PRINTED MAIN ESTIMATES. IT IS HOPED THAT IT WILL PROVIDE A MEANINGFUL INFORMATION SUPPLEMENT AND THAT IT WILL EVOLVE AND IMPROVE BASED ON THE NEEDS OF THE USERS OF THE INFORMATION. I WELCOME FEEDBACK AS TO THE USEFULNESS OF THIS SUPPLEMENTARY INFORMATION.

HONOURABLE VIC SCHROEDER
MINISTER OF FINANCE

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PART I

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

Hon. V. Schroeder

DEPUTY MINISTER

C. E. CURTIS

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the the Treasury Act. In 1969, the Controller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

OVERALL RESPONSIBILITIES

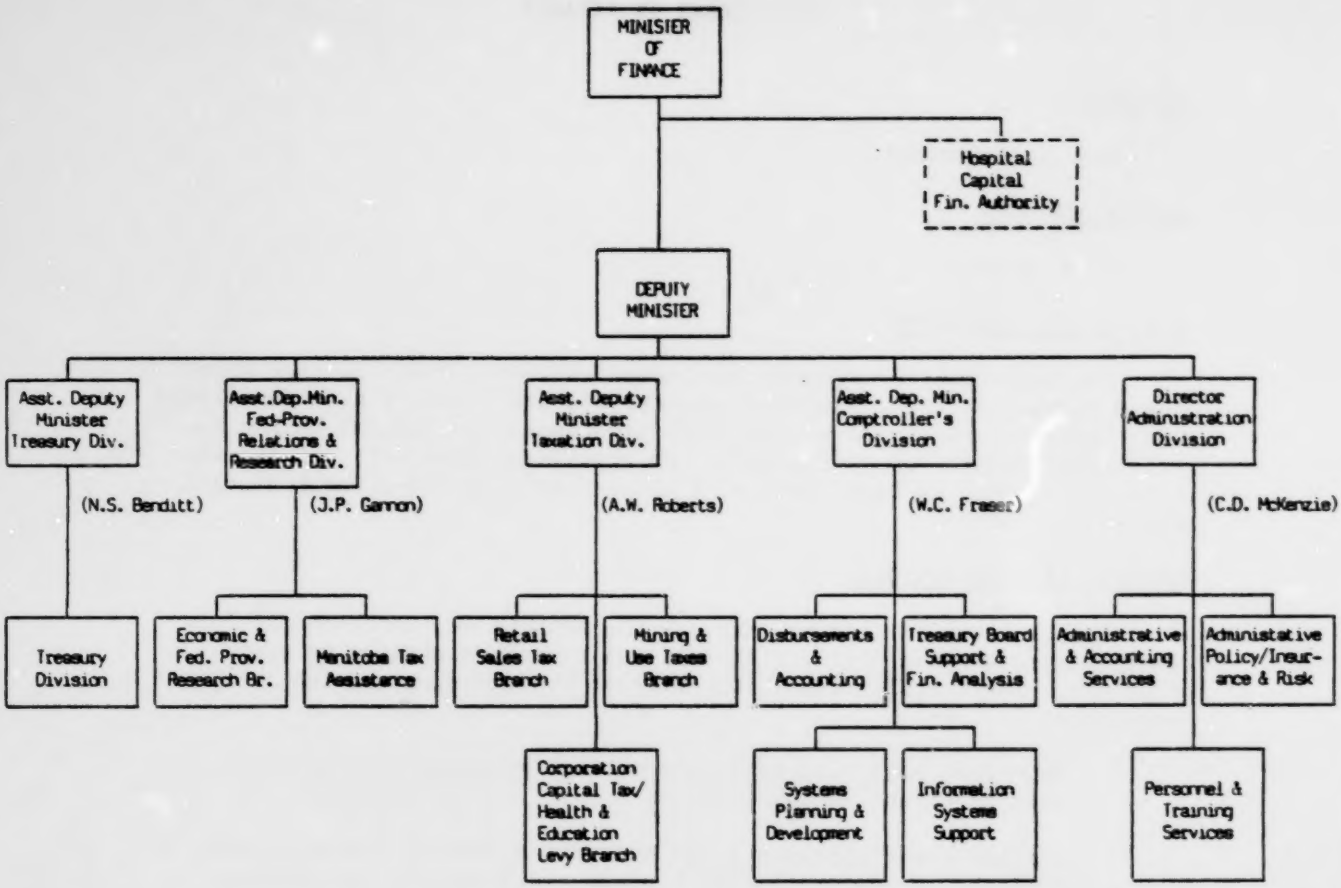
The Minister of Finance, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analysing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to federal-provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems.
- providing direction to Government for the appropriate and effective use of information systems technology.

The Department is made up of five operating Divisions as outlined on the organization chart on the next page. A description of the role and responsibilities of each of these Divisions is included in Part II.

DEPARTMENT OF FINANCE
ORGANIZATION CHART

SCHEDULE 1



SCHEDULE 2

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

Canada Pension Plan Act
Corporation Capital Tax Act
Energy Rate Stabilization Act
Farmers Emergency Grants Act
Financial Administration Act
Fire Insurance Reserve Fund Act
Gasoline Tax Act
Gift Tax Act
Health & Post Secondary Education Tax Levy Act
Homeowners Tax and Insulation Assistance Act
(Parts I and II)
Hospital Capital Financing Authority Act
Hospital Debentures Guarantee Act, 1960
Income Tax Act (Manitoba)
Manitoba Telephone System Debt Adjustments Act, 1955
Mining Tax Act
Mineral Acreage Tax Act
Oil and Natural Gas Tax Act
Mining Royalty and Tax Act (except Sections 20 to 25)
Motive Fuel Tax Act
Pari-Mutuel Tax Act
Public Officers Act
Revenue Act, 1964
Retail Sales Tax Act
School Districts Debenture Interest Guarantee Act
Sewage Disposal and Water Supply Systems
Debenture Interest Guarantee Act
Succession Duty Act
Suitors' Moneys Act
Provincial-Municipal Tax Sharing Act
Taxation Agreement Act, 1957
The Special Employment Program Act, 1977
Tobacco Tax Act
Treasury Branches Act
Unsatisfied Judgment Fund Act
(where reference is made to Minister of Finance)

SCHEDULE 3

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY MAIN APPROPRIATION

		ADJUSTED VOTE 1984/85	1985/86
1.	Administration and Finance	$ 693,600	$ 761,200
2.	Treasury Division	920,000	901,600
3.	Comptroller's Division	4,120,800	4,347,300
4.	Taxation Division	7,523,800	7,482,100
5.	Federal-Provincial Relations & Research Division	1,068,300	1,099,800
6.	Administrative Policy/ Insurance and Risk Management	512,800	539,700
	TOTAL DEPARTMENTAL EXPENDITURES	$ 14,839,300	$ 15,131,700
7.	Tax Credit Payments	186,300,000	198,400,000
8.	Local Government General Support Grant	13,400,000	13,600,000
9.	Public Debt (Statutory)	253,057,300	263,000,000
10.	Hydro Rates Stabilization (Statutory)	12,621,400	19,200,000
	TOTAL FOR DEPARTMENT OF FINANCE	$480,218,000	$509,331,700

SCHEDULE 4

DEPARTMENT OF FINANCE

EXPENDITURE SUMMARY

BY MAJOR ELEMENT

ELEMENT	ADJUSTED VOTE 1984/85	1985/86
SALARIES (Details on Schedule 5)	$ 11,373,200	$ 11,539,600
OPERATING EXPENDITURES (Net of Recoveries from other appropriations)	3,466,100	3,592,100
TAX CREDIT PAYMENTS	186,300,000	198,400,000
LOCAL GOVERNMENT GENERAL SUPPORT GRANT	13,400,000	13,600,000
STATUTORY (Public Debt & Hydro Rates Stabilization	265,678,700	282,200,000
TOTAL FOR DEPARTMENT OF FINANCE	**$480,218,000**	**$509,331,700**

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	ACTIVITY	ADJUSTED VOTE 1984/85 SY	ADJUSTED VOTE 1984/85 SALARIES	1985/86 SY	1985/86 SALARIES
68	7-1	**Administration and Finance**				
	7-1(a)	Minister's Salary	.26	$ 9,800	.26	$ 9,800
	7-1(b)	Executive Support	6.00	202,000	7.00	252,100
	7-1(c)	Financial And Administrative	7.00	212,400	7.00	218,900
	7-1(d)	Personnel and Training	5.00	125,200	5.00	131,200
		TOTAL	18.26	$ 549,400	19.26	$ 612,000
69	7-2	**Treasury Division**				
	7-2(a)	Administration	2.00	$ 77,700	2.00	$ 77,800
	7-2(a)	Debt Management	3.00	108,600	4.00	136,100
	7-2(a)	Money Management and Banking	5.00	155,700	6.00	175,500
	7-2(a)	Debt and Investment Services	8.00	195,400	8.00	205,800
		TOTAL	18.00	$ 537,400	20.00	$ 595,200
70	7-3	**Comptroller's Division**				
	7-3(a)	Comptroller's Office	2.00	77,000	2.00	77,500
	7-3(b)	Systems Planning & Development	18.00	671,800	17.00	612,300
	7-3(c)	Disbursements & Accounting	62.00	1,395,500	62.00	1,431,400
	7-3(d)	Treasury Board Support & Financial Analysis	23.00	754,800	25.00	836,400
	7-3(e)	Information Systems Support	22.00	696,700	19.00	578,800
		TOTAL	127.00	$3,595,800	125.00	$3,536,400
71	7-4	**Taxation Division**				
	7-4(a)	Administration	7.00	244,000	7.00	247,900
	7-4(b)	Retail Sales Tax	92.00	2,617,900	92.00	2,701,700
	7-4(c)	Mining & Use Taxes	52.00	1,533,100	52.00	1,535,400
	7-4(d)	Corporation Capital Tax	55.48	1,293,800	52.48	1,289,400
		TOTAL	206.48	$5,688,800	203.48	$5,774,400

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	ACTIVITY	ADJUSTED VOTE 1984/85 SY	ADJUSTED VOTE 1984/85 SALARIES	1985/86 SY	1985/86 SALARIES
72	7-5	Federal-Provincial Relations and Research Division				
	7-5(a)	Economic & Federal-Provincial Research	19.00	$ 672,000	20.00	$ 667,100
	7-5(b)	Manitoba Tax Assistance Office	7.26	163,900	7.26	171,900
		TOTAL	26.26	$ 835,900	27.26	$ 839,000
73	7-6	Administrative Policy/ Insurance & Risk Management				
	7-6(a)	Administrative Policy/ Insurance & Risk Management	5.00	$ 165,900	6.00	$ 182,600
	7	TOTAL FOR DEPARTMENT OF FINANCE	401.48	$11,373,200	401.48	$11,539,600

SCHEDULE 4

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1985/86
BY STAFF CATEGORY

DIVISION	STAFF CATEGORIES									
	MANAGERIAL		PROFESSIONAL		TECHNICAL		ADMINISTRATIVE SUPPORT		TOTAL	
	SY	$	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE	4.26	218,600	5.00	177,100	--	--	10.00	216,300	19.26	612,000
TREASURY	4.00	206,100	6.00	171,900	--	--	10.00	226,700	20.00	605,200
COMPTROLLER'S	16.00	715,600	40.00	1,441,600	--	--	69.00	1,418,200	125.00	3,575,400
TAXATION	19.00	778,500	42.00	1,717,700	63.00	1,832,300	79.48	1,530,900	203.48	5,859,400
FED. PROV. REL.	2.00	57,700	14.00	537,000	--	--	11.26	252,400	27.26	847,100
ADMIN. POLICY/ INSURANCE AND RISK MANGEMENT	2.00	88,800	1.00	37,200	--	--	3.00	56,400	6.00	182,400
TOTAL	47.26	2,065,800	108.00	4,082,500	63.00	1,832,300	183.22	3,701,100	401.48	11,681,700

NOTE 1. The total dollar amount of $11,681,700 must be reduced by the allowance for staff turnover of $142,100 to arrive at the net salary costs of $11,539,600 as shown on Schedule 5.

PART 2

DETAILED FINANCIAL INFORMATION

ADJUSTED VOTE 1984-85	FINANCE (VII)	YEAR ENDED MARCH 31, 1986

SUMMARY OF PROGRAMS
CURRENT OPERATING EXPENDITURES

$ 693,600	1. Administration and Finance Division....	$ 761,200
920,000	2. Treasury Division.....	901,600
4,120,800	3. Comptroller's Division.....	4,347,300
7,523,800	4. Taxation Division.....	7,482,100
1,068,300	5. Federal-Provincial Relations and Research Division.....	1,099,800
512,800	6. Administrative Policy /Insurance and Risk Management	539,700
$ 14,839,300	TOTAL DEPARTMENTAL EXPENDITURES	$ 15,131,700
186,300,000	7. Tax Credit Payments	198,400,000
13,400,000	8. Local Government General Support Grant.	13,600,000
253,057,300	9. Public Debt (Statutory).....	263,000,000
12,621,400	10. Hydro Rates Stabilization (Statutory)..	19,200,000
$480,218,000*	TOTAL FOR FINANCE.....	$509,331,700

*RECONCILIATION STATEMENT

Details	1984-85 Printed Estimates
1984-85 Main Estimates.....	$479,605,000
Transfer of Functions from:	
- Industry, Trade and Technology (22.00 Staff Years)	779,500
Transfer of functions to:	
- Community Services.....(1.00 Staff Year)	(33,300)
- Education.....(1.00 Staff Year)	(33,300)
- Government Services.....(1.00 Staff Year)	(33,300)
- Health .....(1.00 Staff Year)	(33,300)
- Highways & Transportation.....(1.00 Staff Year)	(33,300)
1984-85 Adjusted Vote.....	$480,218,000

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986	RESOLUTION NO.
$693,600	.....1.	ADMINISTRATION AND FINANCE	$761,200	68

- Provides direction, control and co-ordination of department programs and advises on government fiscal policy.

- Provides administrative support to the department and to Treasury Board.

- Prepares supply bills based on estimates of government expenditures and revenue.

$ 9,800..(a)	Minister's Salary	$ 9,800
297,900..(b)	Executive Support.....	346,000
239,400..(c)	Financial and Administrative....	253,300
146,500..(d)	Personnel and Training.....	152,100
$693,600		$761,200

MINISTER'S SALARY

- Provides for the additional compensation to which an individual appointed to the Executive Council is entitled.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	SY	$	SY	$
	.26	9,800	.26	9,800

NOTE:

One half of the salary cost is provided for in the Estimates of the Department of Crown Investments.

EXECUTIVE SUPPORT

- Advises the Minister on Finance and revenue matters.

- Co-ordinates and manages the activities of the Department.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	64,700	1.00	68,800
Professional	2.00	70,100	3.00	115,200
Administrative Support	3.00	67,200	3.00	68,100
Total Salaries	6.00	202,000	7.00	252,100
OTHER EXPENDITURES				
Personnel		42,500		42,500
Transportation		21,700		20,700
Communications		9,500		8,500
Office Supplies, Printing		2,100		2,600
Office Equipment Rentals		7,100		7,100
Other Operating		13,000		12,500
Total Other Expenditures		95,900		93,900
TOTAL EXPENDITURES		297,900		346,000

FINANCIAL AND ADMINISTRATIVE

- Carries out the administrative, budgeting and accounting requirements of the Departments of Finance and Crown Investments.
- Provides administrative support to Treasury Board.
- Directs the operation of the Administrative Policy Program.
- Directs the operation of the Insurance & Risk Management Program.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	2.00	96,000	2.00	95,800
Professional	1.00	36,500	1.00	36,600
Administrative Support	4.00	79,900	4.00	86,500
Total Salaries	7.00	212,400	7.00	218,900
OTHER EXPENDITURES				
Transportation		500		--
Communications		2,900		3,500
Office Supplies, Printing		5,000		6,000
Office Equipment Rentals		11,000		13,500
Computer Related		6,000		9,800
Other Operating		1,600		1,600
Total Other Expenditures		27,000		34,400
TOTAL EXPENDITURES		239,400		253,300

PERSONNEL AND TRAINING

- Provides the Departments of Finance and Crown Investments with effective and efficient personnel systems, programs and services required to meet departmental goals and objectives.

- Provides effective and efficient training services to departmental program managers who are responsible for the development, delivery and monitoring of financial management systems for all government departments and agencies.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	44,100	1.00	44,200
Professional	1.00	24,300	1.00	25,300
Administrative Support	3.00	56,800	3.00	61,700
Total Salaries	5.00	125,200	5.00	131,200
OTHER EXPENDITURES				
Communications		1,900		2,600
Office Supplies, Printing		2,500		2,500
Office Equipment Rentals		4,400		3,500
Computer Related		11,600		10,800
Other Operating		900		1,500
Total Other Expenditures		21,300		20,900
TOTAL EXPENDITURES		146,500		152,100

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986	RESOLUTION NO.
$920,000.....	2.	**TREASURY**	$901,600	69

- Manages the borrowing programs of the Government and its agencies.

- Manages the cash resources of the Government and makes investments on behalf of the Government and it agencies.

- Services the debt of the Government and investment activities of the Government and its agencies

BY APPROPRIATION

$537,400...(a)	Salaries.....	$595,200
378,600...(b)	Other Expenditures	303,400
4,000...(c)	Soldiers' Taxation Relief.....	3,000
$920,000		$901,600

BY PROGRAM

$ 93,000	Treasury Administration.....	$ 88,300
119,400	Debt Management.....	139,900
451,500	Money Management and Banking.....	453,200
256,100	Debt and Investment Services.....	220,200
$920,000		$901,600

TREASURY ADMINISTRATION

Provides for the operation of the office of the Assistant Deputy Minister who is responsible for the management of the Treasury Division, and more specifically for the development and maintenance of long term financing and investment markets.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	58,000	1.00	57,700
Administrative Support	1.00	19,700	1.00	20,100
Total Salaries	2.00	77,700	2.00	77,800
OTHER EXPENDITURES				
Communications		600		1,200
Office Supplies, Printing		1,300		1,500
Office Equipment Rentals		1,000		800
Computer Related		7,700		3,000
Other Operating		700		1,000
Soldiers' Taxation Relief		4,000		3,000
Total Other Expenditures		15,300		10,500
TOTAL EXPENDITURES		93,000		88,300

DEBT MANAGEMENT

Provides advice regarding long term borrowing and investing, and ensures the Government's long term borrowing and investing program is accomplished.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	51,800	1.00	52,600
Professional	1.00	34,400	2.00	61,000
Administrative Support	1.00	26,400	1.00	26,500
	3.00	112,600	4.00	140,100
Less Allowance For Staff Turnover	--	(4,000)	--	(4,000)
Total Salaries	3.00	108,600	4.00	136,100
OTHER EXPENDITURES				
Communications		600		1,200
Office Supplies, Printing		1,300		1,500
Office Equipment Rentals		1,000		800
Computer Related		7,700		--
Other Operating		200		300
Total Other Expenditures		10,800		3,800
TOTAL EXPENDITURES		119,400		139,900

OPERATIONS

Estimated borrowing of the Government and its agencies to be in the range of $1.45 billion compared with $0.9 billion in 1984-85 and $1.0 billion in 1983-84. This borrowing program will require at least 12 new issues of securities in various bond markets involving 5 international markets in addition to the Canadian public market and the Canada Pension Plan Investment Fund.

MONEY MANAGEMENT AND BANKING

- Provides a cash flow prediction for the entire Government.
- Provides advice to government departments and agencies in respect of banking, money management and receipt and disbursement of foreign currency payments other than Public Debt.
- Manages the Government's money; provides a short term investment and borrowing facility for the Government and its agencies.
- Monitors short term investment markets.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	SY	$	SY	$
Managerial	1.00	51,800	1.00	52,600
Professional	2.00	60,200	3.00	79,000
Administrative Support	2.00	43,700	2.00	43,900
Total Salaries	5.00	155,700	6.00	175,500
OTHER EXPENDITURES				
Fees		3,200		3,300
Communications		3,100		5,300
Office Supplies, Printing		3,400		3,000
Office Equipment Rentals		2,300		2,400
Computer Related		47,600		27,000
Financial Costs (Bank Services Fees)		230,000		230,000
Other Operating		6,200		6,700
Total Other Expenditures		295,800		277,700
TOTAL EXPENDITURES		451,500		453,200

OPERATIONS

- monitors cash transactions totalling over $8.0 billion. These transactions originate from over 800,000 receipts and 1,500,000 cheques issued;
- purchases over $3.0 million U.S. dollars annually to meet U.S. dollar invoice payments;
- responsible for the opening, closing and changes to over 800 government bank accounts;
- provides investment advice and service to approx. 50 trust depositors;
- receives in trust on behalf of government agencies over 1,800 deposits;
- transacts over 1,000 investment contracts for the government and its agencies;
- maintains the central cash book record and processes approx. 10,000 deposit transactions through the government's main bank accounts;
- is responsible for the follow-up on over 2,000 returned items (N.S.F. etc.) charged back to the government's main accounts.

DEBT AND INVESTMENT SERVICES

- Services the Public Debt of the Province, and the investments of the Province and its agencies.
- Monitors foreign exchange markets and develops policies for foreign exchange exposure management.
- Manages safekeeping operations.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	38,200	1.00	43,700
Professional	1.00	30,100	1.00	31,900
Administrative Support	6.00	133,100	6.00	136,200
	8.00	201,400	8.00	211,800
Less Allowance For Staff Turnover	--	(6,000)	--	(6,000)
Total Salaries	8.00	195,400	8.00	205,800
OTHER EXPENDITURES				
Fees		3,500		3,700
Communications		2,500		4,200
Office Supplies, Printing		3,900		3,200
Office Equipment Rentals		3,000		3,000
Computer Related		47,600		--
Other Operating		200		300
Total Other Expenditures		60,700		14,400
TOTAL EXPENDITURES		256,100		220,200

OPERATIONS

- services $5.5 billion of Province of Manitoba Direct Debt, acting as transfer agent for 27 series;

- purchases and arranges for transfer of foreign currencies to meet interest and principal maturity requirements. This involved the following currencies:

$194.0	million U.S. Dollars
163.1	million Swiss Francs
6.9	billion Japanese Yen
48.9	million Deutsche Marks
4.1	billion Italian Lira

- makes payment and takes delivery of 300 long term investments annually;

- services over 1,000 contracts for short term investments;

- manages a safekeeping operation of 25 funds.

- converts proceeds of Province of Manitoba foreign currency borrowing to Canadian Dollars. This involved the following currencies:

$100.0	million U.S. Dollars
150.0	million Swiss Francs
25.0	billion Japanese Yen
200.0	million Deutsche Marks

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986	RESOLUTION NO.
$4,120,800	3.	COMPTROLLER'S DIVISION	$4,347,300	70

- Provides central accounting, payroll and financial reporting services for the province, and central financial control of cost shared agreements.

- Plans and co-ordinates the annual review and preparation of the Estimates. Provides financial analysis support to Treasury Board and Cabinet.

- Monitors and analyses the financial position of the Province.

- Develops government-wide financial systems, policies and procedures.

- Provides policy advice to Treasury Board on financial and management control systems.

- Co-ordinates, develops and maintains departmental data processing systems.

- Provides direction to government for the appropriate and effective use of information systems technology.

$ 80,400	(a)	Comptroller's Office	$ 80,900
741,300	(b)	Systems Planning & Development	681,800
1,644,500	(c)	Disbursement and Accounting	1,978,300
875,100	(d)	Treasury Board Support and Financial Analysis	950,500
779,500	(e)	Information Systems Support	655,800
$4,120,800			$4,347,300

COMPTROLLER'S OFFICE

- Operates, maintains and develops government-wide financial management systems, policies and procedures and provides direction on information systems through the four branches, which make up the Comptroller's Division.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	58,000	1.00	57,700
Administrative Support	1.00	19,000	1.00	19,800
Total Salaries	2.00	77,000	2.00	77,500
OTHER EXPENDITURES				
Transportation		400		400
Communications		1,200		1,200
Office Supplies, Printing		300		300
Office Equipment Rentals		900		1,000
Other Operating		600		500
Total Other Expenditures		3,400		3,400
TOTAL EXPENDITURES		80,400		80,900

SYSTEMS PLANNING AND DEVELOPMENT

- Develops financial policies, systems and procedures which have government-wide implications.
- Co-ordinates data processing activities in the Department of Finance.
- Develops management policies and systems to improve management information and control.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	51,800	1.00	52,900
Professional	15.00	598,300	13.00	502,500
Administrative Support	2.00	41,700	3.00	66,900
	18.00	691,800	17.00	622,300
Less Allowance For Staff Turnover	--	(20,000)	--	(10,000)
Total Salaries	18.00	671,800	17.00	612,300
OTHER EXPENDITURES				
Transportation		700		2,000
Communications		7,700		10,500
Office Supplies, Printing		7,000		10,000
Office Equipment Rentals		5,400		8,500
Professional Fees		15,000		9,500
Computer Related:				
Systems Development		10,000		--
Machine Utilization		10,000		11,800
Miscellaneous		--		2,000
Rentals		8,000		1,200
Maintenance		--		6,100
Other Operating		5,700		7,900
Total Other Expenditures		69,500		69,500
TOTAL EXPENDITURES		741,300		681,800

OPERATIONS

- Prepares Treasury Board management policy guidelines. These include Planning guidelines and Internal Audit guidelines.

- Prepares financial administration policy circulars

- Prepares and maintains financial administration manual

- Follows-up on Provincial Auditor's report and Provincial Auditor's management letters

- Co-ordinates external audit requirements for government agencies

- Provides training seminars and advice to departments on financial and operational management systems

- Conducts financial and management policy studies

- Develops and maintains EDP systems for the department

DISBURSEMENTS AND ACCOUNTING

- Processes payroll and supplier payments.
- Maintains the accounts of the Government and prepares quarterly financial reports and the annual Public Accounts.
- Processes, records and controls all receipts to and disbursements from the Consolidated Fund in accordance with governing legislation and established accounting policy.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	6.00	253,200	6.00	254,600
Professional	6.00	180,200	6.00	181,700
Administrative Support	50.00	991,100	50.00	1,024,100
	62.00	1,424,500	62.00	1,460,400
Less Allowance For Staff Turnover	--	(29,000)	--	(29,000)
Total Salaries	62.00	1,395,500	62.00	1,431,400
OTHER EXPENDITURES				
Communications		10,600		14,100
Office Supplies, Printing		117,900		140,900
Office Equipment Rentals		4,100		3,200
Other Fees		9,500		16,900
Equipment Purchases		3,000		20,000
Computer Related:				
Systems Development/Consulting		166,000		166,200
Machine Utilization		443,000		648,000
Data Entry Services		10,500		15,700
Equipment Rentals		--		19,400
Other Operating		9,400		15,500
		774,000		1,059,900
Less: Recoverable from Other Appropriations		(525,000)		(513,000)
Net Other Expenditures		249,000		546,900
TOTAL EXPENDITURES		1,644,500		1,978,300

OPERATIONS

- Approximately 450,000 documents are originated annually in government departments for processing through the central accounting system. These documents represent payment requests and the associated accounting data for the disbursement of funds to suppliers of goods and services and to recipients of grants or assistance. Approximately 820,000 cheques are issued annually for these purposes.

- The payment of salaries and wages to provincial employees, who are remunerated on a bi-weekly basis, results in the issuance of approximately 500,000 paycheques annually having a total dollar value in excess of $450,000,000.

- Regular reports are prepared for each government department accounting for all disbursements made on behalf of that department. Quarterly financial reports and annual Public Accounts are issued for public information.

TREASURY BOARD SUPPORT AND FINANCIAL ANALYSIS

- Provides financial and other analytical support to the Minister of Finance and Treasury Board.
- Plans, coordinates and provides analytical support to Treasury Board and Cabinet during the annual estimates review.
- Monitors and analyses the financial position of the Province.
- Provides a centralized financial control and management of Canada/Manitoba cost shared agreements.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	SY	$	SY	$
Managerial	5.00	187,100	5.00	201,900
Professional	13.00	458,800	14.00	506,100
Administrative Support	5.00	108,900	6.00	128,400
Total Salaries	23.00	754,800	25.00	836,400
OTHER EXPENDITURES				
Transportation		4,000		4,000
Communications		6,200		6,300
Office Supplies, Printing		28,100		27,700
Office Equipment Rentals		8,900		11,300
Computer Related:				
Systems Development		22,500		17,000
Machine Utilization		27,800		23,800
W.P. Supplies		4,000		4,000
Miscellaneous		3,000		3,000
Rental & Maintenance		12,000		13,000
Other Operating		3,800		4,000
Total Other Expenditures		120,300		114,100
TOTAL EXPENDITURES		875,100		950,500

OPERATIONS

- Prepares the annual Estimates of Expenditure and Revenue for tabling in the legislature.
- Prepares shared-cost claims for submission to the Federal Government
- Analyses annual departmental budget requests.
- Analyses Treasury Board Submissions
- Analyses financial forecasts of departments and prepares status reports.

INFORMATION SYSTEMS SUPPORT

- Responsible for the development and evaluation of information systems strategies and policies on a government-wide basis to ensure the most effective and efficient use of information technology resources across government.

- Provides support services to Treasury Board through analysis of departmental and agency information technology initiatives and activities.

- Provides information systems education, training and technical support to departments and agencies.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	SY	$	SY	$
Managerial	5.00	252,400	3.00	148,500
Professional	9.00	296,600	7.00	251,300
Administrative Support	8.00	147,700	9.00	179,000
Total Salaries	22.00	696,700	19.00	578,800
OTHER EXPENDITURES				
Transportation		15,400		6,600
Communications		15,800		18,000
Supplies and Services		7,500		12,000
Equipment Purchases		17,000		13,000
Computer Related:				
Systems Development/Consulting		25,000		10,000
Machine Utilization		11,200		13,000
Miscellaneous		12,000		12,000
Data Entry Services		6,200		6,000
Software		9,000		7,000
Rentals & Maintenance		43,400		60,000
Other Operating		15,300		14,400
		177,800		172,000
Less: Recoverable from Other Appropriations		(95,000)		(95,000)
Net Other Expenditures		82,800		77,000
TOTAL EXPENDITURES		779,500		655,800

OPERATIONS

- Develop information management policy framework.

- Review systems proposals and provide appropriate direction to ensure technical viability, soundness of financial evaluation, and to ensure compliance with policies.

- Provide stimulus and support for departmental systems initiatives which will yield both financial and program benefits to government.

- Develop, implement and conduct training programs consistent with government policies thus minimizing both time and cost to departments undertaking new systems initiatives.

- Provide consultation, application support and training for office systems studies and review recommendations for appropriateness and compliance with government policy.

- Identify, evaluate, and implement new technology applications, for example, conducting an electronic mail project and establishing access to the Terminology Bank for English/French translation.

- Provide word processing and related services on a cost-recoverable basis.

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986	RESOLUTION NO.
$7,523,800	4.	**TAXATION DIVISION**	$7,482,100	71

Advises on certain taxation policy matters and administers The Gasoline Tax Act, The Mining Tax Act, The Oil & Natural Gas Tax Act, The Motive Fuel Tax Act, The Pari-Mutuel Tax Act, The Retail Sales Tax Act, Part I of the Revenue Act, 1964, The Tobacco Tax Act, The Corporation Capital Tax Act and The Health and Post Secondary Education Tax Levy Act.

$ 253,700	(a)	Administration	$ 259,900
3,278,300	(b)	Retail Sales Tax Branch	3,290,200
1,931,400	(c)	Mining & Use Taxes Branch	1,945,600
2,060,400	(d)	Corporation Capital Tax/Health and Education Levy Branch	1,986,400
$7,523,800			$7,482,100

TAXATION ADMINISTRATION

- Provides the overall operating policy and the computer accounting systems for the Corporation Capital Tax/Health and Education Levy Branch, the Mining & Use Taxes Branch and the Retail Sales Tax Branch and administers the continuing phase out of the Succession Duty & Gift Tax Acts.

- Provides the Deputy Minister of Finance with recommendations for changes in legislation and with analysis of the implication on tax collection of possible amendments to legislation.

- Meets with taxpayers and associations concerned with specific groups of taxpayers to review legislation causing problems in administration or interpretation, or considered to be unfair or resulting in excessive taxation.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	SY	$	SY	$
Managerial	1.00	57,700	1.00	57,700
Professional	4.00	146,900	4.00	150,000
Administrative Support	2.00	39,400	2.00	40,200
Total Salaries	7.00	244,000	7.00	247,900
OTHER EXPENDITURES				
Transportation		2,500		1,500
Communications		--		500
Office Supplies, Printing		500		1,500
Word Processing Maintenance		--		1,500
Other Operating		6,700		7,000
Total Other Expenditures		9,700		12,000
TOTAL EXPENDITURES		253,700		259,900

RETAIL SALES TAX BRANCH

- Responsible for the day-to-day administration of the Retail Sales Tax Act, which includes keeping an updated register of tax collectors, researching and developing statutory interpretations, assisting taxpayers and collectors in the understanding and interpretation of the existing legislation and changes thereto, advising the tax collectors of the procedures for remitting the tax and providing them with the forms for that purpose, controlling and recording the tax remittances, inspecting and auditing the records of businesses, collecting the tax arrears, and prosecuting for offences under Tax Act.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	6.00	227,500	6.00	229,900
Professional	20.00	844,800	20.00	852,600
Technical	35.00	1,006,700	35.00	1,030,700
Administrative Support	31.00	593,100	31.00	608,500
Total Salaries	92.00	2,672,100	92.00	2,721,700
Add: Severance Pay		9,800		20,000
Less: Allowance for Staff Turnover		(64,000)		(40,000)
Total Salaries	92.00	2,617,900	92.00	2,701,700

OTHER EXPENDITURES		
Transportation	115,400	115,400
Communications	43,100	48,500
Operating Supplies	500	500
Office Supplies, Printing	105,400	112,000
Repair & Maintenance	8,100	8,500
Office Equipment Rentals	5,400	9,500
Professional Services	2,000	--
Other Fees	2,800	2,800
Bank Charges	200	200
Computer Equipment Purchases	60,000	--
Office Equipment Purchases	20,000	--
Computer Related Charges:		
Machine Utilization	130,000	130,000
Miscellaneous	18,100	18,100
Data Entry/Word Processing Serv.	500	--
Software Development	25,000	10,000
Data/Word Processing Rentals	51,000	61,000
Other Operating	72,900	72,000
Total Other Expenditures	660,400	588,500
TOTAL EXPENDITURES	**3,278,300**	**3,290,200**

MINING AND USE TAXES BRANCH

Responsible for the administration, enforcement, audit, public and corporate information service as well as research related to the following statutes: The Tobacco Tax Act, The Gasoline Tax Act, The Mining Tax Act, The Oil and Natural Gas Tax Act, The Motive Fuel Tax Act, The Pari-Mutuel Tax Act and The Revenue Act, 1964.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	4.00	170,100	6.00	274,400
Professional	12.00	502,200	10.00	412,500
Technical	19.00	541,800	19.00	543,300
Administrative Support	17.00	329,000	17.00	325,200
Total Salaries	52.00	1,543,100	52.00	1,555,400
Less: Allowance for Staff Turnover		(10,000)		(20,000)
Total Salaries	52.00	1,533,100	52.00	1,535,400
OTHER EXPENDITURES				
Transportation		83,200		83,200
Communications		20,300		27,000
Dye Purchase		146,400		152,000
Office Supplies, Printing		49,000		49,000
Office Equipment Rentals		4,000		6,000
Professional Fees		10,000		12,000
Other Fees		100		100
Travel		74,400		70,000
Computer Related Charges		3,600		3,600
Other Operating		7,300		7,300
Total Other Expenditures		398,300		410,200
TOTAL EXPENDITURES		1,931,400		1,945,600

CORPORATION CAPITAL TAX/HEALTH AND EDUCATION LEVY BRANCH

Responsible for the administration, including enforcement, audit, information service and research of The Corporation Capital Tax Act and The Health and Post Secondary Education Tax Levy Act. This responsibility as charged is ultimately for the effective collection of Capital Tax, and Health and Post Secondary Education Tax Levy revenues from taxable corporations and employers while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Act uniformily and consistently.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	6.00	211,700	6.00	216,500
Professional	6.00	257,500	8.00	302,600
Technical	10.00	241,100	9.00	238,300
Administrative Support	33.48	597,500	29.48	557,000
Total Salaries	55.48	1,307,800	52.48	1,314,400
Less: Allowance for Staff Turnover		(14,000)		(25,000)
Total Salaries	55.48	1,293,800	52.48	1,289,400

OTHER EXPENDITURES		
Transportation	42,300	35,100
Communications	25,900	32,000
Office Supplies, Printing & Stationery	203,500	153,500
Office Equipment Rental	6,800	9,300
Profession Fees	4,000	4,000
Other Fees	13,800	13,700
Equipment Purchases	500	6,000
Computer Related Charges:		
Machine Utilization	310,000	278,500
Miscellaneous	29,300	29,300
Data Entry Services	1,000	1,000
Equipment Rental & Maintenance	88,700	92,500
Other Operating	40,800	42,100
Total Other Expenditures	766,600	697,000
TOTAL EXPENDITURES	2,060,400	1,986,400

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986	RESOLUTION NO.
$1,068,300	5.	**FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION**	$1,099,800	72

- Provides research support in respect of national and provincial fiscal and economic matters and inter-governmental financial relations, including cost shared programs

- Administers fiscal arrangements and tax collection agreements with the Federal Government.

- Administers tax credit programs with the Federal Government and municipalities.

$ 862,000	(a)	Economic and Federal-Provincial Research Branch.....	$ 885,500
206,300	(b)	Manitoba Tax Assistance Office...	214,300
$1,068,300			$1,099,800

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

- Provides research support in respect of a broad range of fiscal policy matters including taxation and expenditure policies.
- Serves as the Department's economic policy research and analysis unit.
- Has the primary responsibility for providing research support in respect of the Department's activities, federal-provincial, provincial-local financial and economic matters.
- Serves as the principal administrative unit of the Province for the Income Tax Act (Manitoba) and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	2.00	114,900	2.00	57,700
Professional	12.00	463,600	13.00	509,200
Administrative Support	5.00	107,100	5.00	108,300
Total Salaries	19.00	685,600	20.00	675,200
Less: Allowance for Staff Turnover		(13,600)		(8,100)
Total Salaries	19.00	672,000	20.00	667,100
OTHER EXPENDITURES				
Transportation		18,000		19,400
Communications		22,000		22,000
Office Supplies, Printing		35,000		35,000
Office Equipment Rentals		8,500		9,000
Professional Services		15,000		15,000
Computer Related		62,500		80,000
Publications		5,000		7,000
Memberships		16,000		21,000
Other Operating		8,000		10,000
Total Other Expenditures		190,000		218,400
TOTAL EXPENDITURES		862,000		885,500

MANITOBA TAX ASSISTANCE OFFICE

- Provides information to taxpayers claiming property tax assistance and cost of living tax credits, and is involved in the administration of these programs with Revenue Canada

- Provides assistance in the administration of the Pensioners' School Tax Assistance Program, the Manitoba Income Tax Refund Discounting Legislation, and Capital Gains Tax Refund For Farmers.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	**SY**	**$**	**SY**	**$**
Professional	1.00	25,600	1.00	27,800
Administrative Support	6.26	141,300	6.26	144,100
Total Salaries	7.26	166,900	7.26	171,900
Less: Allowance for Staff Turnover		(3,000)		--
Total Salaries	7.26	163,900	7.26	171,900
OTHER EXPENDITURES				
Communications		18,100		18,100
Office Supplies, Printing		20,400		20,100
Office Equipment Rentals		3,600		3,600
Other Operating		300		600
Total Other Expenditures		42,400		42,400
TOTAL EXPENDITURES		206,300		214,300

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1985	RESOLUTION NO.
$512,800.....	6.	ADMINISTRATIVE POLICY/ INSURANCE & RISK MANAGEMENT	$ 539,700	73

- In conjunction with the Civil Service Commission and appropriate departments, develops and recommends policies and guidelines on administrative policy.
- Responsible for the editing and publication of the General Manual of Administration.
- Provides a research support role to the Civil Service Commission in development and negotiation of policies affecting employees' disposable income and related matters.
- Provides insurance and risk management services to all government departments, agencies and certain Crown Corporations.

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
SALARIES	SY	$	SY	$
Managerial	1.00	48,100	2.00	88,800
Professional	2.00	72,300	1.00	37,200
Administrative Support	2.00	45,500	3.00	56,600
Total Salaries	5.00	165,900	6.00	182,600
OTHER EXPENDITURES				
Transportation		1,000		1,000
Communications		2,800		4,000
Office Supplies, Printing		16,500		21,500
Office Equipment Rentals		2,900		3,100
Office Equipment Purchases		20,000		--
Computer Related		3,900		6,300
Other Operating		2,800		4,200
Insurance Premiums		1,055,000		1,184,000
		1,104,900		1,224,100
Less: Recoverable from other Appropriations		(758,000)		(867,000)
Total Other Expenditures		346,900		357,100
TOTAL EXPENDITURES		512,800		539,700

NOTE:

1. Insurance premiums for all government departments, and some Crown Corporations and agencies, are paid for from appropriation 07-6C. Recoveries from other government departments are credited to 07-6D. Recoveries from Crown Corporations and agencies are credited to Consolidated Revenue. Net Insurance premium cost to the Department of Finance is:

Gross Premiums - appropriation 07-6C	$1,184,000
Recoveries from other government departments 07-6D	(867,000)
Net Cost as shown in expenditure estimates	$ 317,000
Recoveries from Crown Corporations and Agencies-Revenue Item	(75,000)
Actual net cost	$ 242,000

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986	RESOLUTION NO.
$186,300,000	7.	TAX CREDIT PAYMENTS	$198,400,000	74

Consists of Property, Cost of Living Tax Credit Payments, Political Contributions Tax Credit and the related administration fee paid to the Federal Government.

	ADJUSTED VOTE 1984/85	YEAR ENDING MARCH 31, 1986
- Property Tax Assistance (Includes Pensioners' School Tax Assistance)	$158,400,000	$162,900,000
- Cost of Living Tax Credit	26,800,000	34,300,000
- Political Contributions Tax Credit	300,000	400,000
- Administration Fee	800,000	800,000
TOTAL	$186,300,000	$198,400,000

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986	RESOLUTION NO.
$13,400,000	8.	LOCAL GOVERNMENT GENERAL SUPPORT GRANT	$13,600,000	75

Consists of payments to local governments calculated in relation to payroll costs.

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986
$253,057,300....	9.	**PUBLIC DEBT (STATUTORY)**	$263,000,000

Provides for required net cost of interest and related expenses payable with respect to the Public Debt of the Province

	ADJUSTED VOTE 1984/85		YEAR ENDING MARCH 31, 1986	
Interest on the Public Debt of the Province and expenses incidental thereto.....	$590,256,100		$636,694,800	
Interest on Trust and Special Funds.....	68,500,000		50,300,000	
		$658,756,100		$686,994,800
Less: Amounts of Interest and Other Charges to be received from:				
(1) Manitoba Telephone System...	$ 44,522,500		$ 41,590,400	
(2) Manitoba Hydro.....	149,291,900		146,808,900	
(3) Manitoba Housing and Renewal Corporation.....	15,477,300		19,272,300	
(4) Manitoba Agricultural Credit Corporation.....	24,149,100		25,797,000	
(5) Other Government Agencies...	4,507,100		5,454,900	
(6) Other Loans and Investments.	122,998,800		129,714,100	
(7) Sinking Fund Investments....	44,752,100	$405,698,800	55,357,200	$423,994,800
TOTAL		**$253,057,300**		**$263,000,000**

ADJUSTED VOTE 1984-85	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1986
$12,621,400	.....10.	HYDRO RATES STABILIZATION (STATUTORY).....	$19,200,000

Provides for stabilizing Manitoba Hydro's cost of foreign currency borrowing.

PART 3

HISTORICAL INFORMATION

APPENDIX 1

DEPARTMENT OF FINANCE

FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)

FOR YEARS ENDING MARCH 31, 1982 - MARCH 31, 1986

	ACTUAL EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1981/82		1982/83		1983/84		1984/85		1985/86	
	SY	$	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION & FINANCE DIVISION	22.43	915.0	20.06	712.7	19.00	702.7	18.26	693.6	19.26	761.2
TREASURY DIVISION	15.43	577.1	17.15	639.1	17.00	826.6	18.00	920.0	20.00	901.6
COMPTROLLER'S DIVISION	87.06	1,820.4	107.00	3,177.1	126.00	3,941.6	127.00	4,120.8	125.00	4,347.3
TAXATION DIVISION	145.05	4,583.3	174.06	6,930.1	207.48	6,798.5	206.48	7,523.8	203.48	7,482.1
FEDERAL-PROVINCIAL RELATIONS & RESEARCH DIVISION	21.20	756.9	29.20	952.9	27.00	1005.5	26.26	1,068.3	27.26	1,099.8
ADMINISTRATIVE POLICY/ INSURANCE & RISK MANAGEMENT	6.00	380.7	6.46	447.6	7.00	459.4	5.00	512.8	6.00	539.7
TAX CREDIT PAYMENTS	--	151,864.5	--	172,467.4	--	180,820.6	--	186,300.0	--	198,400.0
LOCAL GOVERNMENT GENERAL SUPPORT GRANT	--	--	--	--	--	12,207.5	--	13,400.0	--	13,600.0
PUBLIC DEBT (STATUTORY)	--	114,019.8	--	161,764.3	--	239,744.8	--	253,057.3	--	263,000.0
HYDRO RATES STABILIZATION (STATUTORY)	--	29,098.3	--	6,513.3	--	21,901.0	--	12,621.4	--	19,200.0
TOTAL	298.13	304,016.0	354.41	353,604.5	403.48	468,408.2	401.48	480,218.0	401.48	509,331.7